

## BECHUANALAND PROTECTORATE.

No. 6 of 1942.

(Promulgated 23rd January, 1942.)

### PROCLAMATION

By His Excellency THE HIGH COMMISSIONER  
Entitled the Bechuanaland Protectorate Income Tax  
(Amendment) Proclamation, 1942.

Whereas it is expedient to amend the Income Tax law of the Bechuanaland Protectorate relating to the year ended on the thirtieth day of June, 1940:

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

1. In respect of the year ended on the thirtieth day of June, 1940, the abatement allowable in terms of sub-section (2) (b) of section *seven* of the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940 (No. 7 of 1940), shall, notwithstanding the repeal of the said section by Proclamation No. 57 of 1941, be deemed to be and to have been the sum of two hundred and fifty pounds.

Abatement  
allowable  
in case of  
bachelors

2. All or any assessments made in accordance with the provisions of section *one* of this Proclamation in respect of the income of any person to whom sub-section (2) (b) of section *seven* of the Bechuanaland Protectorate Income Tax (Consolidation) Proclamation, 1940, applied are hereby validated and shall be deemed to have been valid as from the respective dates on which such assessments were made, and the payment of any tax under and by virtue of such assessments shall be deemed to have been made as if section *one* of this Proclamation had been in force on the date of such payment.

validation  
of previous  
assess-  
ments

3. This Proclamation may be cited as the Bechuanaland Protectorate Income Tax (Amendment) Proclamation, 1942, and shall have force and take effect from the date of its publication in the *Gazette*.

short title  
and com-  
mencement.

GOD SAVE THE KING.

Given under my Hand and Seal at Cape Town this Fourteenth day of January, One thousand Nine hundred and Forty-two.

HARLECH,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.